BEFORE THE
TAX COURT OF THE UNITED STATES

PETITIONERS' EXHIBIT NO. 13-M

FORM 1040
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN 1952

FOR CALENDAR YEAR 1952

or fiscal year beginning 1952, and ending 19

Do not write in these spaces

Name A. J. Whipple and wife, Wilfred Whipple
(PLEASE PRINT)

HOME ADDRESS [illegible] Fernwood
(PLEASE PRINT)

Houston Texas

Social Security No. [illegible] Occupation

Your exemptions

1 Last your name. If your wife or husband had no income, or if this is a joint return, list also her or his name

A A. J. Whipple
B Wilfred Whipple

Check below if at the end of your taxable year you or your wife were—
A Blind ☐
B Blind ☐

Do not write in these spaces
If neither A nor B blind write the figure 1
If either A or B blind write the figure 2
If both A and B blind write the figure 3

Number of exemptions claimed 1
Number of persons who complete [illegible] 2

C List names of your children (including stepchildren and legally adopted children) who in 1952 received more than $600 and who received more than one-half of their support from you in 1952. See instructions.

A. J. Whipple, Jr.
Billie Jo Whipple

Enter number of children listed 2

D Enter number of exemptions claimed for other relatives listed on Schedule I on page 2

E Enter total number of exemptions claimed in A to D above 4

Your income

2 Enter your total wages, salaries, fees, commissions, and other compensation received in 1952, before payroll deductions. Persons claiming [illegible] expense reimbursements should see instructions.

Name of employer	When employed	Gross wages	Income tax withheld
Schedule	On and After	$	$

Enter total → $ 32,[illegible] $ [illegible]

3 If you received dividends, interest, or any other income, give details on page 2 and enter the total here [illegible]

4 Add income shown in items 2 and 3, and enter the total here $ [illegible]

How to figure the tax

Before figuring your tax, see Schedule J for Head of Household. If you claim such status, check here ☐

IF YOUR INCOME WAS LESS THAN $5,000 Use the tax table on page 4 unless you itemize deductions. The table allows about 10 percent of your income for deductible items and taxes in lieu of those [illegible] If your deductions exceed 10 percent of what usually be [illegible] them and figure your tax on page 3.

IF YOUR INCOME WAS $5,000 OR MORE Compute tax on page 3 [illegible] deductions, which ever is to your advantage.

Tax due or refund

5 A Enter your tax from table on page 4 [illegible]
B Enter your exemptions [illegible]

Enter total here → $ 32,[illegible]

6 How much have you paid on your 1952 income tax?
A By tax withheld in item 2, above [illegible]
B By payments on 1952 Declaration of Estimated Tax [illegible]
C Any overpayment on your 1951 return claimed as credit [illegible]

Enter total here → [illegible]

7 If your tax (item 5) is larger than payments (item 6), enter balance of tax due here. This balance must be paid with this return $ [illegible]

8 If your payments (item 6) are larger than your tax (item 5), enter amount of overpayment $
Enter amount of it [illegible] Form 4868 $

Do you owe any prior year Federal tax for which you have been billed? Yes or No [illegible] If husband and wife making a separate return for 1952? (Yes or No) [illegible] If married, write her or his name.
If you filed a return for a prior year, state latest year [illegible] Where filed [illegible]
To which internal revenue collector's office did you pay amount claimed in item 6B, above [illegible]

I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

[illegible] 3/24/53 [illegible]

[illegible]

[illegible]

To secure refunds of more than one month's withheld income tax, husband and wife must file all their returns on calendar year basis. Refunds will not be made [illegible]

1 o 9 6 3

Schedule A.—INCOME FROM DIVIDENDS

Name of payer	Amount	Name of payer	Amount	
Whipple Lumber Co., Inc.	$ 3,220 00		$	
			Enter total here →	$ 3,220 00

Schedule B.—INCOME FROM INTEREST

Name of payer	Amount	Name of payer	Amount	
	$ Schedule		$	
			Enter total here →	2,285 35

Schedule C Summary.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION, FARMING, AND PARTNERSHIP

1. Business profit (or loss) from separate Schedule C, line 23 Loss	$ (11,259 71)	
2. Farm profit (or loss) from separate schedule; Form 1040F		
3. Partnership, etc., profit (or loss) from Form 1065, Schedule K, Column 3	29,198 37	
Schedule (Partnership name) (Address)		
4. Total of lines 1, 2, 3	$ 18,138 66	
5. Less: Net operating loss deduction (attach statement)		
6. Net profit (or loss) (line 4 less line 5)		18,138 66

Schedule D.—NET GAIN OR LOSS FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

1. From sale or exchange of capital assets (from separate Schedule D)	(1,000 00)
2. From sale or exchange of property other than capital assets (from separate Schedule D)	

Schedule E.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (amount you paid)	$	4. Amount received this year	$
2. Cost received tax-free in past years		5. Excess of line 4 over line 3	
3. Remainder of cost (line 1 less line 2)	$	6. Enter line 5, or 3 percent of line 1, whichever is greater (but not more than line 4)	

Schedule F.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Expenses (enter in Schedule H)	4. Depreciation (enter in Schedule H)	5. Other expenses (attach statement)
House-Houston, Texas	$ 1,008 08	522 06	$	$ 458 07
Building & warehouses Houston	17,661 42	1,652 90		
Com'l bldg. Inkbook	- 0 -	216 73		399 08
1. Totals	$ 18,669 50	2,201 69	$	$ 857 15
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5)				15,570 56

Schedule G.—INCOME FROM ESTATES AND TRUSTS AND OTHER SOURCES

1. Estate or trust (Name) (Address)		
2. Other sources (state nature)		
Total income (or loss) from above sources (Enter here and as item 3, page 1)		$ 38,214 59

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE F

1. Kind of property (if building, state material of which constructed. Include tool and other nondepreciable property)	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Depreciable cost or other basis to be recovered	6. Life used for computing depreciation	7. Method (for first beginning of year)	8. Depreciation allowable this year
Frame rent house	4-51	$10,641 25	$ 354 72	$10,286 53	20		$ 532 06
Frame building and warehouses	2-51	29,058 08	1,271 28	27,786 80	20		1,652 90
Com'l. concrete block	10-1-52	39,011 95	- 0 -	39,011 95	30		216 73

Schedule I.—EXEMPTIONS FOR CLOSE RELATIVES (See instructions)

Name of dependent relative, state place in which it lived more than years	Relationship	(a) Name of person in whose home dependent lived or received	(b) Number of years lived	(c) Number of months support from you	(d) Total amount you paid for support	(e) Amount paid by dependent out of own income
					$	$

Enter here and as item 1D, page 1, the number of close relatives claimed above

Schedule J.—HEAD OF HOUSEHOLD (See instructions)
(Not applicable where wife or husband died during taxable year)

1. Were you unmarried (or legally separated) at the close of your taxable year? (Yes or No)
2. Did any person for whom you are entitled to an exemption, or your unmarried child, grandchild, or stepchild, even though not a dependent, share during your entire taxable year your home which was your principal residence? (Yes or No)
   List name(s) and relationship to you
3. Did you furnish more than one half of the cost of maintaining the household during the taxable year? (Yes or No)
   If you did not furnish the entire cost, state total amount furnished by you $; by all others (including those sharing your home) $
   If all of the above questions are answered "Yes," you may determine your tax as Head of a Household.

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Albert J. and wife, Mildred Whipple

Year 1952

Page 1 Line 2

Employer's Name	Where Employed	Total Wages	Income Tax Withheld
Whipple Lumber Co., Inc.	Houston, Texas	$ 12,000.00	$ 1,867.20
Dozier-Whipple Const. Corp.	" "	4,800.00	446.80
Angleton Homes Corp.	" "	5,400.00	547.20
Whipple Construction Co., Inc.	" "	5,400.00	547.20
Whipple Equipment Co., Inc.	" "	1,800.00	- 0 -
F.I.C.A. employee tax withheld:			
Dozier-Whipple Const. Corp.			54.00
Angleton Homes Corp.			54.00
Whipple Const. Co., Inc.			54.00
Whipple Equipment Co., Inc.			27.00
		$ 29,400.00	$ 3,797.40
Commission: Federated Department Stores, Inc.		1,250.00	
		$ 30,650.00	

Albert J. and wife, Mildred Whipple

Year 1952

Schedule B Income from Interest

Name on payer	Amount	
A. J. Whipple Construction Co.	$ 44.28	
G. A. Durham	74.33	
L. B. Olive	4.76	
Whipple Lumber Co., Inc.	868.51	
Dora Kilsey	45.61	
Cecil Clark	45.61	
D. M. Dozier	45.61	
Willard Evans	45.61	
Durham-Clark Building Supply Co.	57.95	
Whipple Equipment Co., Inc.	575.51	
Whipple Construction Co., Inc.	5.61	
Dozier-Whipple Const. Corp.	393.89	
Harland Miller	47.00	
The Brag Club, Inc.	53.97	$ 2,307.35
Less accrued and unpaid in 1951:		
W. T. Atkins	$ 20.81	
Roy J. Pate	1.19	22.00
Total income from interest		$ 2,285.35

[fol. 212]

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION 1952

(For Computation of Self-Employment Tax, see Page 3)

For Calendar Year 1952 or taxable year beginning _____, 1952, and ending _____, 19__

Name and Address (from Form 1040) Albert J. Whipple and wife, Mildred Whipple, Houston, Texas

(Partnerships and joint ventures should file on Form 1065)

(I) Principal business activity (see instructions) Restaurant (Retail trade, wholesale trade, lawyer, etc.) Food (Principal product or service)

(II) Business name Cousin's

(III) FICA employer identification number, if any (see instructions) 176 112340

(IV) Business address (see instructions) 4401 Fannin St. (Street and number or rural route) Houston (City, town, post office) Harris (County) Texas (State)

(V) Were you the sole proprietor of this business in 1951? Yes ☒ No ☐. If "No," check whether this business in 1952 became a successor to a corporation ☐, a partnership ☐, another sole proprietorship ☐, or started as an entirely new business ☐. Where applicable, give name of such predecessor

Do NOT include cost of goods withdrawn for personal use or deductions not connected with your business or profession

1 Total receipts from business or profession			$ 212,226	79
COST OF GOODS SOLD				
2 Inventory at beginning of year	$ 63,949	13		
3 Merchandise bought for manufacture or sale	74,757	54		
4 Cost of labor	28,790	12		
5 Material and supplies	3,386	00		
6 Other costs (explain in Schedule C-2)				
7 Total of lines 2 to 6	$170,882	79		
8 Less inventory at end of year	4,293	43		
9 Net cost of goods sold (line 7 less line 8)			166,589	36
10 Gross profit (line 1 less line 9)			$ 45,637	43
OTHER BUSINESS DEDUCTIONS				
11 Salaries and wages not included in line 4	$ 10,367	80		
12 Rent on business property	4,750	00		
13 Interest on business indebtedness	621	94		
14 Taxes on business and business property	2,190	24		
15 Losses of business property (attach statement)				
16 Bad debts arising from sales or services	722	26		
17 Depreciation and obsolescence (explain in Schedule C-1)	4,932	23		
18 Repairs (explain in Schedule C-2)	3,717	17		
19 Depletion of mines, oil and gas wells, timber, etc. (submit schedule)				
20 Amortization of emergency facilities (attach statement)				
21 Other business expenses (explain in Schedule C-2)	29,395	50		
22 Total of lines 11 to 21			56,697	14
23 Enter net profit (or loss) (line 10 less line 22). Also enter on line 24, page 3, and on line 1, Schedule C, Summary, Form 1040	Loss		$ 11,059	71

Schedule C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1 Kind of property (Describe each item of other depreciable property. Include land and other nondepreciable items in part I)	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method used for computing depreciation	6 Life used for computing depreciation	7 Estimated life from beginning of year	8 Depreciation allowable this year
		$	$	$			$

Schedule attached

Schedule C-2. EXPLANATION OF LINES 6, 18, AND 21

Line no. (Column 1a)	Explanation	Amount	Line no. (Column 1a)	Explanation	Amount
		$			$

Schedule attached

Albert J. and Mildred Whipple

Year 1952

Schedule C-2 Line 22

Advertising	$ 11,538.68
Auto and truck expense	1,389.82
Bank service charges	36.16
Commission	2,200.00
Dues and subscriptions	441.40
Dishes, silverware, etc.	902.40
Electricity	1,897.71
Entertainment and travel	1,590.58
Freight	145.49
Gas	581.62
Insurance	1,748.02
Legal and professional	584.50
Licenses and permits	165.85
Linen service	3,466.33
Miscellaneous	876.43
Office supplies	993.34
Telephone and telegraph	504.77
Water	[illegible]
	$ 29,3[illegible]

Albert J. and wife, Mildred Whipple

Year 1952

Schedule C-1 Depreciation

Kind of Property	Date Acquired	Cost	Depreciation Allowed in Prior Years	Remaining Cost	Life Used Years	Depreciation Allowable This Year
Dining room furniture:						
14 sq. yds carpeting	12/1/51	$ 103.53	$ 8.63	$ 94.90	1	$ 94.90
9 plastic covered booths	12/1/51	1,287.34	35.76	1,251.58	3	[illegible]
59' wall bench plastic	12/1/51	1,267.59	35.21	1,232.38	3	[illegible]
28' plastic wall panel	12/1/51	207.68	5.77	[illegible]	3	69.22
46 plywood table tops	12/1/51	262.16	21.85	240.31	1	240.31
183 plastic covered chairs	12/1/51	1,603.69	44.55	1,559.14	3	519.56
46 table bases	12/1/51	424.24	7.07	417.17	5	83.45
6 table tops	12/1/51	123.92	2.07	121.85	5	[illegible]
2 wood floor lamps	12/1/51	36.56	1.02	35.54	3	12.29
plastic covered sectional	12/1/51	220.00	6.11	213.89	3	71.33
6 tables	12/1/51	141.44	3.93	137.51	3	[illegible]
Air conditioning unit	12/1/51	3,800.00	63.33	3,736.67	5	760.00
2 wood chairs	12/1/51	25.58	.43	25.15	5	5.11
Fire extinguisher	12/1/51	97.49	1.63	95.86	5	19.00
Burnishing machine	2/1/52	175.00		175.00	10	16.06
51½ yds. carpet	2/9/52	711.00		711.00	8	824.43
Air conditioning unit	6/30/52	932.04		932.04	8	58.25
		$ 11,419.26	$ 237.36	$ 11,181.90		$ 3,316.26
Office furniture and equipment:						
Desk and typewriter	12/1/51	$ 45.84	$ 1.27	$ 44.57	3	$ 15.28
Chair	12/1/51	4.58	.13	[illegible]	[illegible]	[illegible]
Wood file cabinet	12/1/51	7.50	.63	6.87	1	6.87
Table and mimeograph machine	12/1/51	57.00	.95	[illegible]	[illegible]	[illegible]
Floor safe	12/1/51	[illegible]	.21	[illegible]	[illegible]	[illegible]
Electric adding machine	12/1/51	260.30	2.17	[illegible]	[illegible]	[illegible]
Metal file cabinet	12/1/51	136.73	.76	[illegible]	[illegible]	[illegible]
Cash register	12/1/51	[illegible]	6.41	[illegible]	[illegible]	[illegible]
Printing machine	3/27/52	175.00		175.00	[illegible]	[illegible]
		$ 1,5[illegible].62	$ 12.98	$ 1,499.[illegible]		$ [illegible].36

Schedule C-1 Depreciation

Kind of Property	Date Acquired	Cost	Depreciation Allowed in Prior Years	Remaining Cost	Life Used	Depreciation Allowable This Year
Kitchen equipment:						
Various (used)	12/1/51	$ 4,370.70	$ 72.88	$ 4,297.82	5	$ 874.14
7-up refrigerator	12/1/51	106.75	.89	105.86	10	10.67
Slicing machine	12/24/51	75.00		75.00	5	15.00
Various	3/52	68.45		68.45	3	17.10
Sunbeam mixmaster	5/19/52	34.95		34.95	5	4.06
Various	7/52	90.50		90.50	3	12.55
"	8/52	43.51		43.51	3	4.80
Galvanized drain	8/15/52	63.75		63.75	10	2.00
Charcoal broiler	9/3/52	135.00		135.00	10	4.52
Clear air unit	9/3/52	295.00		295.00	5	19.68
Fume fan	9/3/52	168.44		168.44	5	11.24
Hotpoint fry kettle	9/22/52	68.66		68.66	5	3.27
" dutch oven	9/22/52	90.26		90.26	5	4.50
Everhot roaster	9/22/52	30.57		30.57	5	1.53
		$ 5,638.54	$ 73.77	$ 5,564.77		$ 985.06
Leasehold improvements:						
	12/51	$ 930.00	$ 8.16	$ 921.84	9½	$ 97.94
	1st six mos. 52	4,323.88		4,323.88	9	480.43
	2nd six mos. 52	1,607.84		1,607.84	8½	189.16
		$ 6,861.72	$ 8.16	$ 6,853.56		$ 767.53
Total year 1952		$ 25,431.14	$ 331.87	$ 25,099.27		$ 4,937.23

[fol. 216]

COMPUTATION OF SELF-EMPLOYMENT TAX

(For old-age and survivors insurance)

Name of self-employed person

State nature of business, if any, subject to self-employment tax

24. Net profit (or loss) shown on line 23, page 1 ..... (8,11049 21)

25. Losses of business operations shown on line 15, page 1

26. Total (Line 24 ...)

27. Less Net ... (from line 26)

28. Net earnings from self-employment (line 26 less line 27) $

29. Net earnings (or loss) from self-employment from partnerships, joint ventures, etc. (from column 10, Schedule K, Form 1065) $

30. Total net earnings (or loss) from self-employment (line 28 plus line 29) $
If total of net earnings is under $400, do not make any entries below

31. Maximum amount subject to self-employment tax $ 3,600 00

32. Less Wages paid to you during the taxable year which were subject to withholding for old-age and survivors insurance. If such wages exceed $3,600, enter $3,600 $

33. Maximum amount subject to self-employment tax after adjustment for wages $

34. Self-employment income subject to tax (Line 30 or 33, whichever is smaller) $

35. Self-employment tax (2¼ percent of amount on line 34. Enter here and as item 5 (B), page 1, Form 1040) $

FILL IN ITEMS BELOW BUT DO NOT DETACH

Bureau of Internal Revenue
U. S. TREASURY DEPARTMENT
(Internal Revenue Service)

U. S. REPORT OF SELF-EMPLOYMENT INCOME

(For Federal Old-Age and Survivors Insurance)

1952

For calendar year 1952 or fiscal year beginning , 1952, and ending , 19__

State nature of business subject to self-employment tax

ENTER HERE THE SOCIAL SECURITY ACCOUNT NUMBER OF THE PERSON NAMED BELOW

Enter total net earnings from self-employment shown on line 30 above $

ENTER BELOW NAME OF SELF-EMPLOYED PERSON AND BUSINESS ADDRESS

(Name)

(Street and number or rural route)

(City) (State)

Enter wages shown on line 32 above $

Enter self-employment income shown on line 34 above $

Albert J. and wife, Mildred Whipple

Year 1952

Schedule C Partnership Income

A. J. Whipple Construction Co.

First fiscal year ended 1/31/52	$ 21,367.09
Final return 8/31/52	7,753.92
Refund received after final return and dissolution	525.00
	$ 29,646.01

Less:

Lee County Leases	Loss	447.64
		$ 29,198.37

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Department of the Treasury
U.S. Internal Revenue Service
Internal Revenue Service

SCHEDULE D (Form 1040) — GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY — 1962

For Calendar Year 1962 or fiscal year beginning _____, 1962, and ending _____, 19__

Name and address A. J. Thiggle and wife, Mildred Thiggle

(1) CAPITAL ASSETS

1. Kind of property (Example: Stock of Blue Inc.)	2. Date acquired (Mo., Day, Yr.)	3. Date sold (Mo., Day, Yr.)	4. Gross sales price (Sales price)	5. Depreciation allowed (or allowable) since acquisition (Sec. 1245 recapture)	6. Cost or other basis and expense of sale (Sales price minus gain or plus loss)	7. Gain or loss (Sales price minus cost or other basis)	8. Adjustment to gain or loss (Sec. 1245 recapture)
SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS							
1. Balance to carry-over option on Bond			$	$	$		$
2. Enter your share of net short-term gain or loss from partnerships and common trust funds							
3. Enter unused capital loss carry-over from 5 preceding taxable years (attach statement)							
4. Enter net of short-term gain or losses or difference between short-term gain and losses shown above							$ 1,700 00
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS							
5.			$	$	$	$	$
6. Enter the full amount of your share of net long-term gain or loss from partnerships and common trust funds							
7. Enter sum of long-term gains or losses or difference between long-term gains and losses shown above							$

8. Enter net short-term gain or loss from line 4	$	$ 1,700 00
9. Enter net long-term gain or loss from line 7	$ None	$
Use lines 10 through 13 only if gains exceed losses on lines 8 and 9.		
10. Enter short-term gain (line 8, col. a) reduced by any long-term loss (line 9, col. b)	$	x x x x x
11. Enter long-term gain (line 9, col. a) reduced by any short-term loss (line 8, col. b)	$	x x x x x
12. Enter 50 percent of line 11	$	x x x x x
13. Enter here and on line 1, Schedule D, page 2, Form 1040, the smaller of line 10 and 12	$	x x x x x
Use lines 14 and 15 only if losses exceed gains on lines 8 and 9.		
14. Enter the excess of losses over gains on lines 8 and 9	x x x x x	$ 1,700 00
15. Enter here and on line 1, Schedule D, page 2, Form 1040, the smaller of line 14 or the following amount: If the amount on line 14 (if net short-term capital gain, add it to net long-term capital gain) is more than $1,000.00	x x x x x	$ 1,000 00

COMPUTATION OF ALTERNATIVE TAX

(If you have a net long-term capital gain in excess of net short-term capital loss, and line 1 of this page 2, Form 1040, exceeds $25,000, complete lines 16 through 23 below.)

16. Enter here and on page 3, Form 1040, the income from line 5 of the Tax Computation Section of the joint return	$
17. Enter amount from line 12, col. a, if separate return	
18. Subtract line 17 from line 16	$
19. Enter tax on amount on line 18 (use Tax Table or Tax Rate Schedule for this amount)	$
20. Enter 50 percent of amount on line 17	$
21. Enter tax on amount on line 20	$
22. Enter [illegible]	$
23. Enter [illegible]	$
24. Enter [illegible]	$
	$

$

Albert J. and wife, Mildred Whipple

Year 1952

Schedule F Income from Rents

Other Expenses

Rock House:		
Advalorem taxes	$ 160.35	
Interest on loan	337.72	
		$ 498.07
Commercial Building in Lubbock:		
Interest on loan		379.08
Total Other Expenses		$ 877.15

[illegible]

Contributions	[illegible]		
	Buckley School	[illegible]	
	Veterans Memorial Fund	[illegible]	
	Harris County T. B. Fund	[illegible]	
	United Fund	[illegible]	
	Allowable Contributions (not in excess of 20 percent of item 4, page 1)		[illegible]
Interest	J. E. Farley and Sons	[illegible]	
	Total Interest		[illegible]
Taxes	State, county and city on homestead	[illegible]	[illegible]
	Total Taxes		[illegible]
Losses from fire, storm, or other casualty, or theft			
	Total Allowable Losses (not compensated by insurance or otherwise)		
Medical and dental expenses (of over $1 or [illegible])			
	Net Expenses (not compensated by insurance or otherwise)		
	Enter 5 percent of item 4, page 2, and subtract from Net Expenses.		
	Allowable Medical and Dental Expenses. See Instructions for limitation		
Miscellaneous Deductions (see instructions)			
	Total Miscellaneous Deductions		
	Total Deductions		$ 1,170 11

TAX COMPUTATION—FOR PERSONS NOT USING THE TABLE ON PAGE 4

1. Enter amount shown on item 4, page 1. This is your Adjusted Gross Income $ [illegible]
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized and line 1, above, is $5,000 or more: (a) married persons filing separately enter $500, (b) all others enter 10 percent of line 1, but not more than $1,000 1,170 11
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income $ [illegible]
4. Multiply $600 by total number of exemptions claimed in item 11b, page 1. Enter total here 2,400 00
5. Subtract line 4 from line 3. Enter difference here. (If line 1 includes partially tax-exempt interest, see Instructions) $ [illegible]

If line 5 is not more than $2,000 —

6. Enter 22.2 percent of amount shown on line 5 and disregard lines 7, 8, and 9 $

If line 5 is more than $2,000 —

7. Are you a single person, a married person filing separately, or head of household —

   Single persons and married persons filing separately use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 5. Heads of household use Tax Rate Schedule II $

8. Are you married filing a joint return —

   a. Enter one-half of amount on line 5 $ 32,647 14

   b. Use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 8 $ 16,456 05

   c. Multiply amount on line 8(b) by 2 $ 32,912 10

9. If alternative tax computation is made, enter here tax from separate Schedule D $

Disregard lines 10, 11, and 12, and enter on line 13 the same figure you entered on line 6, 7, 8(c), or 9, unless you are claiming deductions

10. Enter here any credit for tax payments on a foreign country or U. S. possession against foreign income $
11. Enter here any credit for tax paid at source on tax-free coupons bond interest $
12. Add the items on lines 10 and 11 and enter the total here $
13. Subtract line 12 from line 6, 7, 8(c), or 9. Enter difference here and as item 5, 4A, page 1 $